

**Access to Microfinance & Improved Implementation of Policy  
Reform  
(AMIR Program)**

**Funded By U.S. Agency for International Development**

**Professional Ethics and Responsibilities**

Final Report

**Deliverable for Policy Component, Task No. 4.2.10  
Contract No. 278-C-00-98-00029-00**

*April 2000*

*This report was prepared by Mr. Ben Irvin, in collaboration with Chemonics International Inc., prime contractor to the U.S. Agency for International Development for the AMIR Program in Jordan.*

## **PRIDE -PERFORMANCE -PROFESSIONALISM**

### **PRIDE -**

In serving one's country by carrying out the mission of Customs

- ◆ to collect and protect the revenue
- ◆ to apply and enforce the trade, Customs and tariff laws
- ◆ to protect society

In the Jordanian Customs Department

### **PERFORMANCE**

To be a responsible member of the Jordan Customs Department

Doing the best job possible

Striving to perform at a high professional level

### **PROFESSIONALISM**

- ◆ To ensure correct application of the law
- ◆ To carry out one's assigned duties and responsibilities in a proper and professional manner

### **Training**

BASIC

ADVANCED

## IN-SERVICE

\* **new Customs Officers (cadets) must first be trained**

in laws, regulations, procedures and techniques

\* **upgrade or build upon the knowledge and skills acquired**

through training or on-the-job-experience

\* **specialized training in functional areas, such as enforcement,**

**inspection, narcotics detection, valuation, nomenclature,**

payments, etc.

## PURPOSE OF TRAINING:

**The quality of Customs Officers is improved primarily**

through training.

**-If training is good, then quality of Officers will be good**

**-If training is poor, then quality of Officers will be poor**

## **QUALIFICATIONS OF CUSTOMS OFFICERS**

### **EDUCATION**

**-University education (preferred but not always necessary)**

**-Specialized knowledge in relevant fields (such as law, economics, business, computers, etc.)**

Ability to learn and apply laws and regulations to a set of facts

### **CHARACTERISTICS**

**\* INQUISITIVE**

**-a desire to find answers to questions and problems**

**\* PROBLEM SOLVING**

**able to identify solutions to problems or systems**

**\* MATURE**

able to responsibly handle difficult situations

**-able to control one's self or emotions**

### **PSYCHOLOGICAL TRAITS**

**\* COMPETITIVE**

-doesn't like to lose in sports and games

**\* ANALYTICAL SKILLS**

**look at a picture and know that something is wrong**

**\* HUNTING/FISHING**

likes to shoot, catch or trap things

**\* GOOD INTUITION**

feel that something is wrong

## Title **Arusha Declaration**

### DECLARATION OF THE CUSTOMS CO-OPERATION COUNCIL CONCERNING INTEGRITY IN CUSTOMS

The Customs Co-operation Council

**NOTING** that Customs is an essential instrument for the effective management of an economy and that it performs simultaneously the vital roles of combating smuggling and facilitating the flow of legitimate trade.

**ACKNOWLEDGING** that:

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corruption can destroy the efficient functioning of any society and diminish the ability of the Customs to accomplish its mission;

a **corrupt Customs**

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will not deliver the revenue that is properly due to the State,

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will not be effective in the fight against illicit trafficking, and

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will obstruct the growth of legitimate international trade and hinder economic development;

the Customs has no right to public recognition or trust if its staff break the law habitually.

**CONSIDERING** that corruption can be combated effectively only as part of a comprehensive national effort;

**DECLARES** that a top priority for all Governments should be to ensure that Customs is free of corruption. This requires a firm commitment at the highest political and administrative levels to maintaining a high standard of integrity throughout the civil service and particularly in the Customs.

**DECLARES** that a national Customs integrity programme must take account of the following key factors:

1. Customs legislation should be clear and precise. Import tariffs should be moderated where possible. The number of rates should be limited. Administrative regulation of trade should be reduced to the absolute minimum. There should be as few exemptions to the standard rules as possible.

2. Customs procedures should be simple, consistent, and easily accessible, and should include a procedure for appealing against decisions of the Customs, with the possibility of recourse to independent adjudication in the final instance. They could be based on the Kyoto Convention and should be so framed as to reduce to a minimum the inappropriate exercise of discretion.

3. Automation (including EDI) is a powerful tool against corruption, and its utilization should have priority.

4. In order to reduce the opportunities for malpractice, Customs managers should employ such measures as strategic segregation of functions, rotation of assignments and random

allocation of examinations among Customs officers and, in certain circumstances, regular relocation of staff.

5

Line managers should have prime responsibility for identifying weaknesses in working methods and in the integrity of their staff, and for taking steps to rectify such weaknesses.

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Internal and external auditing are essential, effective internal auditing being a particularly useful means of ensuring that Customs procedures are appropriate and are being implemented correctly. The internal auditing arrangements should be complemented by an internal affairs unit that has the specific task of investigating all cases of suspected malpractice.

**7. The management should instil in its officers loyalty and pride in their service, an "esprit de corps" and a desire to co-operate in measures to reduce their exposure to the possibility of corruption.**

8. The processes for the recruitment and advancement of Customs officers should be objective and immune from interference. They should include a means of identifying applicants who have, and are likely to maintain, a high standard of personal ethics.

9. Customs officers should be issued with a Code of Conduct, the implications of which should be fully explained to them. There should be effective disciplinary measures, which should include the possibility of dismissal.

10. Customs officers should receive adequate professional training throughout their careers, which should include coverage of ethics and integrity issues.

11

The remuneration received by Customs officers should be sufficient to afford them a decent standard of living, and may in certain circumstances include social benefits such as health care and housing facilities, and/or incentive payments (bonuses, rewards, etc.).

12. Customs administrations should foster an open and transparent relationship with Customs brokers and with the relevant sectors of the business community. Liaison committees are useful in this respect.

*Made at Arusha, Tanzania on the tth day of July, 1993 (81st/82nd Council Sessions)*

For more info on the World Customs Organisation's Integrity related efforts please contact the Secretariat, Human Resources Development Services: 30, rue du Marche, 8-1210 8ruxelles, 8elgique Tel: +32-2-2099445, Fax: +32-2-2099496, or by e-mail: [ianos.naQY@wcoomd.ora](mailto:ianos.naQY@wcoomd.ora)

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Trade Facilitation was added to the WTO agenda in December 1996, when the Singapore Ministerial Declaration (paragraph 21) directed the Council for Trade in Goods "to undertake exploratory and analytical work, drawing on the work of other relevant organizations, on the simplification of trade procedures in order to assess the scope for WTO rules in this area."



Trade Facilitation is often defined as "the simplification and harmonization of international trade procedures" with trade procedures being the "activities, practices and formalities involved in collecting, presenting, communicating and processing data required for the movement of goods in international trade". This definition relates to a wide range of activities such as import and export procedures (e.g. customs or licensing procedures); transport formalities; payments, insurance, and other financial requirements. Work in the area has been carried out by organizations such as UNCTAD, UN ECE or the WCO for several decades. Steadily growing volumes of trade, together with tariff levels at an all-time low after the conclusion of the Uruguay Round and modern technology available to significantly improve the management of cross-border trade and distribution of goods have lately created a strong interest from international business in the improvement of the infrastructure for international trade. The losses that business suffers through delays at borders, complicated and unnecessary documentation requirements and lack of automation of government mandated trade procedures are estimated to exceed in many cases the costs of tariffs.

Specific elements connected with the simplification and harmonization of trade procedures are already contained in the WTO legal framework, e.g., in Articles V, VII, VIII, X of the GATT 1947 as well as the in Agreements on Customs Valuation, Import Licensing, Preshipment Inspection, Rules of Origin, Technical Barriers to Trade, and the Agreement on the Application of Sanitary and Phytosanitary Measures. However, only the Singapore Ministerial Conference gave the WTO the mandate to take a more comprehensive look at trade facilitation.

Since Singapore, exploratory work has been carried out through a background note prepared by the WTO Secretariat on work already done or being done on the subject of trade facilitation in other international organizations, including non-governmental organizations (GIC/Wlf3Q), GIC/VVlf3QlAgd,JJ. The background note describes the work of more than 15 organizations which are dealing with all possible aspects of simplification of trade procedure~;.

In December 1997, the CTG decided to hold a Symposium on Trade Facilitation with the purpose enable delegations to better identify the main areas where traders face obstacles when moving goods across borders. The symposium provided a direct interface between the practical level (traders) and the trade policy level (officials in capitals and in Geneva) in this respect and was intended to place WTO Members in a position to move to the phase of analytical work on trade facilitation, in order to assess the scope for WTO rules in this area, as set out in the Singapore Declaration.

The WTO Trade Facilitation Symposium took place on 9 and 10 March 1998 at the WTO. Twenty-seven speakers from private enterprises and industry groups gave an overview of a number of areas where traders face obstacles when moving goods

**<http://www.wto.org/wto/goods/trad.htm>**

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across borders. Speakers from intergovernmental organizations (IMF, ITC, UNCTAD, UN/ECE, World Bank, and World Customs Organization) reported on the experiences in their work on trade facilitation. On 18 March 1998, the Chairman of the CTG made a brief summary of the outcome of the Symposium, circulated in document G/L/226, where he concluded that the main concerns traders had voiced during the Symposium could be summarized under the following headings:

Excessive documentation requirements;

**-Lack of automation and insignificant use of information-technology;**

**-Lack of transparent; unclear and unspecified import and export requirements;**

**-Inadequate procedures; especially a lack of audit-based controls and risk-assessment techniques;**

**-Lack of modernization of, and coordination among customs and other government agencies, which thwarts efforts to deal effectively with increased trade flows.**

The Secretariat circulated a "Checklist of issues" (G/C/W/113), summarizing all concrete suggestions made at the Symposium, and a longer factual report on the Symposium, (G/C/W/115) containing full copies or transcripts of the presentations made and the ensuing discussions. In addition, the text of the Secretariat's presentation on WTO rules relevant to trade facilitation, which was made during the Symposium, was circulated in L/2:4:41.

In July 1998, the CTG decided that it was necessary to conduct further exploratory and analytical work in a dedicated forum in order to focus more specifically on questions of trade facilitation, as would have been difficult in the framework of formal CTG meetings. On 8 July, the Council agreed to continue work as set out in a Chairman's proposal on future work (page 4-5 of document LC/M/34). It was agreed to hold four dedicated meetings on trade facilitation as informal meetings of the Goods Council. The meetings should address the following issues:

(1) import and export procedures and requirements, including customs and border-crossing problems; overview of the Kyoto Convention and its current revision process - September 1998;

(2) physical movement of consignments (transport and transit); payments, insurance and other financial requirements which affect the cross-border movement of goods in international trade - December 1998;

(3) electronic facilities and their importance for facilitating international trade; technical cooperation and development issues relating to simplification of trade procedures; consideration of WTO Agreements relating to, or including provisions on, trade facilitation - March 1999;

(4) evaluation of the exploratory and analytical work to assess the scope for WTO rules in the area of trade facilitation - June 1999.

The "Chairman's proposal" foresees that "the results of the exploratory and analytical work mandated by the Singapore Ministerial Declaration should be reported by the CTG to the General Council."

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3/21/00

The first three meetings were held between September 1998 and April 1999, as set out in the "Chairman's proposal." Several papers by Members, notably the EC, [\(G/C/W/122\)](#) Canada [\(G/C/W/123\)](#), Korea [\(G/C/W/124\)](#) and Hong Kong, China [\(G/C/W/125\)](#) were circulated at these meetings. At the third meeting, input from other WTO bodies on those aspects of trade facilitation related to the respective agreements under their purview was circulated.

At the fourth meeting on 21 June 1999, Members carried out an evaluation of the exploratory and analytical work to assess the scope for WTO rules in the area of trade facilitation. At this informal meeting, it was agreed to submit a status report to the General Council on work undertaken since Singapore. (GIV333)

In the preparatory work for the Seattle Ministerial Conference, a number of Members presented proposals on trade facilitation in the General Council. EC

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### Switzerland

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Some Members called for the launch of negotiations at Seattle to establish a framework of rules and disciplines, or to strengthening and elaborating existing WTO rules (e.g. Articles VIII and X GATT 1994) with the objective of alleviating administrative and procedural burdens on traders. Such negotiations were to be built upon WTO principles and would be aimed at maximizing transparency, expediting the release of goods and reducing, simplifying, and as appropriate modernizing and harmonizing border-crossing requirements, procedures and formalities.

It was proposed that to develop and implement a capacity building programme in conjunction with the design of WTO disciplines with the aim of ensuring that all members are able to implement the negotiated rules and disciplines.

Other Members preferred to continue with the exploratory and analytical work started at Singapore, and believed that there was no need for additional WTO obligations. In this context, it was argued that reform and improvement of customs and trade administration were not contingent upon new disciplines, and that technical co-operation efforts should be stepped up to help developing countries with the improvement of their infrastructure for trade transactions.

Links:

[WTO briefing note on trade facilitation for the Seattle Ministerial Conference](#)

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**Home Page Trade facilitation "**

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## Global Trade Negotiations Home Page

# Trade Facilitation



Summan:

**Research** R~~QYr~~~~

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Anyone who has experienced the customs process upon arriving at a foreign destination must appreciate the clamor for trade facilitation measures in the World Trade Organization. Customs procedures are arduous, complicated and often chaotic. They yield delays and mounting deadweight costs to businesses and consumers alike, and businesses worldwide are now demanding an overhaul of international customs and border control methods.

The cries for trade facilitation are among the least controversial demands being advanced for the upcoming round of trade negotiations. Some estimates speculate that nearly 2% of costs could be saved under a more efficient method of customs administration. Like tax cuts, nearly everyone supports trade facilitation because it will save people money. Also like tax cuts, however, the devil is in the details. Real progress takes more than popular cries for customs reform; it will require a significant commitment by member governments to technical coordination and major spending to overhaul antiquated systems.

Even so, the prospect for trade facilitation seems fairly positive. The rapid development of technological solutions to logistical problems promises cheaper and easier solutions to the customs problem. And so long as support for trade facilitation remains strong, governments should be willing to undertake these reforms.

**Back to Top**

of 3

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3/21/00

World Global Trade Negotiations Home Page
Issue- Research and Positions

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Staples, Brian Rankin. ["Tr;:\d~f~9i'it~tiQ\)1;' October 1998](#)

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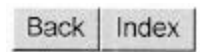
<a href="#">Back</a>	<a href="#">Index</a>
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3/21/00



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**The 3rd WTO Ministerial Conference** 30 November -3 December 1999

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about the ministerial

Brief

Page

of 2



**" View sessions " Ministerial agenda " ti-lQwithyi-wi!g1-h~~~ ~~~**

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**TRADE FACILITATION**

**Cutting red tape at the border**

The issue of trade facilitation brings the WTO right to the customs' gate. Traders from both developing and developed countries have long pointed to the vast amount of red tape that still exists in moving goods across borders. Documentation requirements often lack transparency and are vastly duplicative in many places, a problem often compounded by a lack of cooperation between traders and official agencies. Despite advances in information technology, automatic data submission is still not commonplace.

UNCTAD estimates that the average customs transaction involves 20-30 different parties, 40 documents, 200 data elements (30 of which are repeated at least 30 times) and the re-keying of 60-70% of all data at least once. With the lowering of tariffs across the globe, the cost of complying with customs formalities has been reported to exceed in many instances the cost of duties to be paid. In the modern business environment of just-in-time production and delivery, traders need fast and predictable release of goods. An APEC study estimated that trade facilitation programs would generate gains of about 0.26 percent of real GDP to APEC, almost double the expected gains from tariff liberalization, and that the savings in import prices would be between 1-2% of import prices for developing countries in the region.

Analysts point out that the reason why many small and medium size enterprises -who as a whole account in many economies for up to 60% of GDP creation -are not active players in international trade, has more to do with red tape rather than tariff barriers. The administrative barriers for enterprises who do not



for developing country economies, improvements in areas such as customs and transportation contribute to the integration into the global economy and may severely impair export competitiveness or inflow of foreign direct investment. Trade facilitation will not only benefit importers and consumers who face higher prices caused by the red tape in their own import administration, but exporters as well. Developing country exporters are increasingly interested in removing administrative barriers in other

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WTO rules comprise a variety of provisions that aim to enhance transparency and set minimum procedural standards in aspects of trade administration, such as Articles VIII and X of the GATT 1994, and the Agreements on Import Licensing, Technical Barriers to Trade, or SPS. Yet the WTO has no specific provisions on customs and border-crossing procedures, except in the Agreement on Customs Valuation. Article VIII of the GATT 1994 merely recognizes the need for minimizing the incidence and complexity of import and export formalities and related documentation requirements.

Trade facilitation was added to the WTO agenda at the Singapore Ministerial Conference in 1996, when Ministers requested the Council for Trade in Goods to undertake a work programme to assess the scope for WTO rules concerning the simplification of trade procedures.

In the Goods Council, delegations agree that simplification of trade procedures can result in considerable savings in time, money and human resources that would benefit each and every economy. Some delegations have emphasized that automation and the use of information technology would not only cut down on paperwork but also increase the efficiency of customs administrations. One member reported that its introduction of an automated customs clearance system had reduced clearance times for sea cargo from an average of ~6.1 hours to 5.6 hours, and for air cargo from 2.3 to 0.7 hours. Another member reported that allowing importers to fill in customs papers electronically had reduced the completion time of all information requirements to within 15-30 minutes.

A number of delegations favour a WTO agreement on trade facilitation aimed at reducing administrative barriers on import and export transactions in order to expedite the passage and release of goods. They say such an agreement would back up customs reform and modernization efforts of members and ensure that the same principles are applied all over the world. The EC, U.S., Korea and Switzerland have in fact proposed the launching, in Seattle, of negotiations towards such an agreement.

While agreeing on the benefits of trade facilitation, a number of other delegations question the need for a binding WTO agreement in this area subject to dispute-settlement rules. They say that such an agreement will add further to implementation burdens of developing countries, which lack resources to modernize customs facilities. Instead, they have called for a comprehensive technical assistance programme in trade facilitation, and encourage ongoing work in this area in various WTO bodies -such as the completion of the harmonisation negotiations in rules of origin -and in other international organizations, such as the World Customs Organization.

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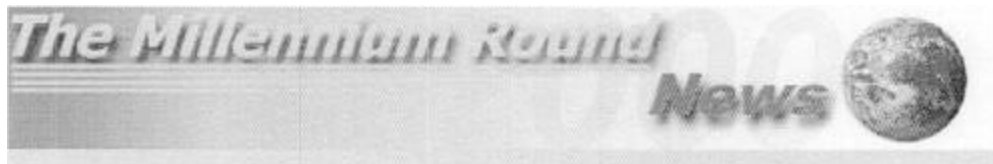
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**Seattle Conference preparation :**  The Millennium Round

**EC approach to Trade Facilitation** ~ gyjL\$0~!ygQnsu)t~tiQ~

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May 1999

Inefficient and unnecessary import and export procedures impede trade flows . Industry worldwide is looking to WTO to simplify, harmonise and automate procedures, reduce documentation, and increase transparency. Gains will be especially great for small companies and developing countries, for whom costs of compliance with procedures are proportionately higher and deter exports. Simple procedures also improve the investment climate and allow service sectors like transport and distribution to compete efficiently. They help governments improve administration, reduce operating costs, increase revenue and detect illicit transactions. Against limited government resources, but rapidly growing trade volumes, simplification is thus a must.

The WTO, as the main organisation for international trade, has a natural role in setting rules in this field. A rules based approach will guarantee transparency and predictability for traders, ensure political commitment to reforms, and ensure that appropriate measures are introduced. A WTO framework can provide confidence to the private sector and international institutions to invest in necessary capacity building and assistance. It will also ensure regional initiatives develop in the same direction and reduce, not create new, barriers. A WTO framework should also draw on, while not duplicate, standards developed by other specialist organisations.

**The Community therefore advocates developing a framework of WTO commitments to simplify and harmonise trade procedures, that could encompass the following :**

Application of Key WTO Principles : Application to trade procedures of

WTO principles of non-discrimination and national treatment, together with transparency and the concept of proportionality -so that procedural requirements do not create unnecessary obstacles. Provisions should be developed to ensure that small and medium sized companies fully benefit from simplified procedures.

Harmonisation and Simplification of Documents and Data: Commitments to simplify and harmonise trade and transport documents and data, drawing on international standards, and relying on commercial information. This will reduce delays and costs to traders, and assist introduction of automated procedures.

pre- arrival processing, post-release payment, time limits for release, facilities for authorised traders, efficiency benchmarking, and cooperation with business, drawing on the WCO's Kyoto Convention. Over time, PSI

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systems should be replaced by functioning customs administrations operating to these principles.

Automation & Convergence of Official Controls: Commitments to progressively introduce automation and EDI -at the level of customs and other agencies -to replace paper procedures for export and import. This will speed up transactions, improve controls, and facilitate « seamless integrated transactions » between exporting and importing administrations. Such provisions and other simplification measures should also be considered in existing WTO agreements such as import licensing, customs valuation etc. Measures could also be developed to facilitate convergence of official controls on border crossing goods, to reduce the incidence of delays through separate, uncoordinated official interventions.

Development: Coordinated capacity building is needed to strengthen human and physical infrastructure and improve import and export management in developing countries. Such capacity building should go beyond conventional WTO technical cooperation and involve, within a broad framework of coherence, strategic cooperation between key international organisations- notably UNCTAD, ITC, the World Bank, the IMF, WCO. It should also involve the private sector which benefits from simplification and which constitutes the interface with governments. Provisions on development and capacity building should be integrated into a trade facilitation framework. Countries should be given not only support but also time to introduce commitments.

Other issues: Members could also consider the scope for provisions to ensure banking and payment transactions are conducted smoothly to the benefit of traders. In the longer term there would be merit in reviewing multimodal rules affecting goods trade.

## Conclusion

The task for WTO members is to develop a balanced set of commitments in these areas that correspond to members' needs and that will bring all members benefits. Those benefits should accrue to large and small traders, and ultimately the consumer, through reduced costs and delays, and to governments and taxpayers through better controls, higher revenue intakes, more efficient management, and a better investment climate.

**<http://europa.eu.int/comm/trade/2000-round/seatrade.htm>**

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